

## EXHIBIT #21

CERTIFIED MAIL # 7010 0290 0000 5240 9070

Larry L. Stuler  
565 Addison Street  
Washington, Pennsylvania 15301

September 14, 2011

IRS Appeals  
Attn: FOIA Appeals  
5045 E. Butler Avenue  
M/Stop 55201  
Fresno, California 93727-5136

Re: Freedom of Information Act Appeal, Case Number 02-2010-02594

Dear Disclosure Officer,

Pursuant to the Federal Court Order in case # 10-1342 (WDPA) dated June 23, 2011, this letter constitutes my notice of appeal concerning my two (2) page Freedom of Information Act (FOIA) request dated August 14, 2010, which is enclosed herein as Exhibit A. As evidenced by said Exhibit A, my FOIA request concerns IMF-MCC transcripts (both Complete and Specific) for the years 1994 through 2009.

After much delay, I received the proffered documents on February 9, 2011. According to declarations signed under penalty of perjury filed in case # 10-1342 (WDPA), these documents were downloaded by senior disclosure officer Beaty Brogan (Buffalo Disclosure Office) and then were forwarded first to disclosure assistant Cheryl Jackson who then forwarded the documents to I.R.S. attorney (Office of Chief Counsel) Elizabeth McBrearty who then forwarded them to trial attorney (Tax Division of the U.S. Department of Justice) E. Christopher Lambert. Mr. Lambert then forwarded the documents to me by overnight delivery from FedEx.

The proffered documents are not responsive for the following reasons:

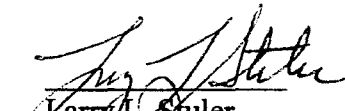
- 1) The documents included IMF-MCC Complete transcripts for years that were not requested, specifically 1985, 1987, 1988, 1991, 1992, and 1993.
- 2) The documents included IMF-MCC Complete and Specific transcripts that are not complete for the years 1994 through 2001 and, as well, for 2005. All of these years evidence Master File Codes dated 08/02/2010 and 09/13/2010 for which no underlying transaction codes exist or for which no known Federal Court docket entry exists.

Enclosed as Exhibit B is the cover letter from Mr. E. Christopher Lambert dated February 8, 2011, stating that the documents were numbered 000170 - 000282.

Exhibit B also includes the relevant records for years 1994 through 2001 and 2005.

I am also enclosing the Internal Revenue Service's two (2) page response dated August 18, 2010, as Exhibit C. This IRS FOIA response is without merit, as it asks for information that is already legally found on my FOIA request. Specifically, my identity is legally established by paragraph #3 of my FOIA request, and is signed under penalty of perjury as cited under title 28 section 1746 on the second page of the FOIA request.

Sincerely yours,

  
Larry L. Stuler  
(724) 225-7926

- Encl.: 1) Exhibit A: copy of my 2 page FOIA request dated August 14, 2010.  
2) Exhibit B: copy of cover letter from DOJ dated February 8, 2011, and relevant records for the years 1994 through 2001 and 2005.  
2) Exhibit C: copy of the IRS 2 page FOIA response dated August 18, 2010.

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